

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS

_____	)	
In re:	)	Chapter 7, No. 23-40709-CJP
	)	
WESTBOROUGH SPE LLC	)	
	)	
Debtor	)	
_____	)	

**TRUSTEE'S APPLICATION TO EMPLOY VERDOLINO &  
LOWEY, P.C., AS ACCOUNTANTS**

Now comes JONATHAN R. GOLDSMITH, the duly appointed Chapter 7 Trustee in the above-captioned case, and moves this Honorable Court for an Order pursuant to 11 U.S.C. § 327 (a) and § 328 (a) of the U.S. Bankruptcy Code ("Code") authorizing him to employ VERDOLINO & LOWEY, P.C. as Accountants for the Bankruptcy Estate for the purposes described herein. In support of said Application, the Trustee respectfully represents the following:

1. That on August 31, 2023, an Involuntary Petition was filed against WESTBOROUGH SPE, LLC ("Debtor") under the provisions of Chapter 7 of the Bankruptcy Code; subsequently, an Order for Relief was entered on October 11, 2023.
2. That on October 12, 2023, JONATHAN R. GOLDSMITH accepted the appointment as Chapter 7 Trustee for the above-entitled estate.
3. The Trustee seeks to employ VERDOLINO & LOWEY, P.C. ("Verdolino & Lowey") of 124 Washington Street, Foxboro, MA 02035, as accountants in this case. The Trustee has selected Verdolino & Lowey because of its considerable experience and expertise in accounting matters.

4. The employment of Verdolino & Lowey is for the purpose of assisting the Trustee in any required accounting matters including the preparation and filing of any required tax returns.

5. The terms of the employment of Verdolino & Lowey, subject to the Court's approval, are as follows:

- a. The rates are at \$540 per hour for principals; \$350 - \$450 per hour for managers; \$225 - \$425 per hour for staff; \$240 - \$290 per hour for bookkeepers; and \$95 per hour for clerical.
- b. Verdolino & Lowey shall also be reimbursed for actual necessary expenses.
- c. Application for Compensation for services and expenses shall be submitted to the Court for approval.

6. To the best of the Trustee's knowledge, all of Verdolino & Lowey's connections with the Debtor, creditors, and other parties in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the Office of the United States Trustee, are set forth in the Signed Statement of Craig R. Jalbert, CIRA which has been filed simultaneously with this Application. Based upon the aforementioned Affidavit, the Trustee believes that Verdolino & Lowey does not hold or represent an interest adverse to the Bankruptcy Estate and is a disinterested person under 11 U.S.C. 101(14).

**WHEREFORE**, the Trustee respectfully requests that the Court enter an Order allowing the employment of VERDOLINO & LOWEY, P.C. as accountant to the Bankruptcy Estate and for such further relief that is just and proper.

JONATHAN R. GOLDSMITH, TRUSTEE IN  
BANKRUPTCY FOR WESTBOROUGH SPE  
LLC

Dated: *5/7/24*

By: /s/ Jonathan R. Goldsmith, Esq.  
JONATHAN R. GOLDSMITH, ESQ.  
(BBO No. 548285)  
GOLDSMITH, KATZ & ARGENIO, P.C.  
1350 Main Street, Suite 1505  
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Tel. (413) 747-0700

UNITED STATES BANKRUPTCY COURT  
FOR THE  
DISTRICT OF MASSACHUSETTS  
(Western Division)

In re:	)	
	)	
WESTBOROUGH SPE LLC,	)	Chapter 7
	)	Case No. 23-40709-CJP
Debtor.	)	
	)	

SIGNED STATEMENT OF CRAIG R. JALBERT, CIRA  
IN SUPPORT OF APPLICATION FOR EMPLOYMENT PURSUANT  
TO BANKRUPTCY RULE 2014(a) AND LOCAL RULE 2014-1

I, Craig R. Jalbert, being duly sworn, do hereby depose and state as follows:

1. I am a Certified Insolvency and Restructuring Advisor and a principal of the accounting firm of Verdolino & Lowey, P.C. (the "Firm"), whose office is located at 124 Washington Street, Foxborough, Massachusetts. I am generally familiar with the business of the Firm and have made inquiry concerning the facts set forth herein prior to making this Affidavit.

2. I hereby represent that neither I nor any member of my Firm holds or represents any interest adverse to the estate of the above-named Debtor.

3. My and my Firm's connection with the Debtor, any Creditor, or other party of interest, their respective attorneys and accountants are as follows:

a) My Firm represents Jonathan R. Goldsmith, Esq.

("Goldsmith"), the Chapter 7 Trustee in this case, in his capacity as Chapter 7 and 11 Trustee in other wholly unrelated matters including, but not limited to: Forte Enterprises, LLC (Case No. 19-40207-EDK); Jeramie and Elizabeth Cavallaro (Case No. 20-40507-CJP); Bodies in Motion, Inc. (Case No. 20-41015-EDK); North Andover Realty Corporation (Case No. 20-41066-CJP); Passport Systems, Inc. (Case No. 20-41086-CJP); Oak Hill Community Development Corporation-EDK (Case No. 22-40282-EDK); Main Street Massachusetts, LLC (Case No. 22-40924-EDK); JLB Builders & Associates, Inc. (Case No. 23-40540-EDK).

- b) Goldsmith is a partner/member of Goldsmith, Katz & Argenio, P.C. ("GK&A"). GK&A represents various parties of interest in other wholly unrelated bankruptcy cases where the Firm and its employees are employed, including, but not limited to: Community Intervention Services, Inc. (Case No. 21-40002-EDK) where GK&A represents a creditor, and the Firm is the Proposed 401(k) Plan Fiduciary.
- c) Mirick, O'Connell, DeMallie & Lougee ("Mirick") represents a creditor in this case. Joseph H. Baldiga, Esq. ("Baldiga") is an employee and/or a partner at Mirick, (collectively "Mirick"). My Firm

represents or has represented Baldiga, in his capacity as Chapter 7 and 11 Trustee in many other wholly unrelated matters including, but not limited to: Christopher Peters (Case No. 19-40033-CJP); John Martin Parke (Case No. 15-40012-EDK); Robert Bourn and Suzette Russell-Bourn (Case No. 19-41614-EDK); Gary D. Bergeron (Case No. 18-40872-EDK); Danielle N. McDonough (Case No. 14-40870-CJP); Karuppanan Sekar d/b/a Aromaric Cuisines, LLC (Case No. 19-41890-EDK); The Whizco, Inc. (Case No. 20-40569-CJP); Boston East Tyngsboro Holdings, LLC (Case No. 19-41901-EDK); 13 Hope Avenue Junction, LLC (Case No. 19-40591-CJP); Joseph D. Cotoni (Case No. 20-40628-CJP); Luke Leon Tooley (Case No. 19-41928-CJP); Kevin Taking (19-41485-CJP); Crystal Clear Sewer & Drain, LLC (Case No. 21-40194-CJP); Alexandria J. R. Diamond (Case No. 18-41803-CJP); Sung and Judy Gray (Case No. 19-41930-CJP); Kathleen Higby Martineau (Case No. 21-40120-CJP); Donna M. McCallum (Case No. 21-40222-CJP); Alfreda E. Horton (Case No. 19-41366-EDK); Mariel a/k/a Mariel I. Henriquez Gabriel Henriquez (Case No. 21-40132-EDK); Patriots Environmental Corp. (Case No. 20-40132-EDK); Och Consulting, LLC (Case No. 16-41218-EDK); Danny W. and Barbara H. Burmer (Case No. 15-

40896-EDK); Demo Realty Co., Inc. (Case No. 20-40159-EDK); Michael A. Thibault (Case No. 13-41281-EDK); Robert D. Wiley (Case no. 21-40924-CJP); Solar Wolf Energy, Inc. (Case No. 22-40693-CJP); Campisi, Environmental Associates, Inc. (Case No. 22-40749-EDK); John R. Stimpson (Case No. 21-40480-CJP); Somalabs, Inc. (Case No. 23-40291-EDK); John and Patricia Livorsi (Case No. 20-40017-EDK); Lawrence Jones (Case No. 23-40267-EDK); Emanouil Development, LLC (Case No. 22-40423-EDK); Michael T. Ashley (Case No. 23-40646-EDK); Bryan Gorman (Case No. 23-40248-CJP); Blanchflower Logging, Inc. (Case No. 22-40763-EDK); Simplicity, Ma, LLC (Case No. 23-40877-CJP).

- d) Mirick represents various parties of interest in many other wholly unrelated bankruptcy cases in which the Firm and its employees are employed including, but not limited to: InTerra Innovation, Inc. (Case No. 19-13469-FJB) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Pro Star Electric, Inc. (Case No. 19-14178-FJB) where Mirick represents a creditor and the Firm is the Trustee's Accountant; and an out of court matter where Mirick represents a buyer of assets of a company of which I am the Trustee-Assignee in a Massachusetts Assignment for the Benefit

of Creditors; Arklow Limited Partnership (Case No. 20-40523-CJP) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Legacy Global Sports, LLP (Case No. 20-11157-JEB) where Mirick represents a creditor and the Firm is the Trustee's Accountant; The Paper Store, LLC (Case No. 20-40743-CJP) where Mirick represents a creditor and the Firm is the Debtor's Accountant; Fred Fuller Oil & Porpane, Co., Inc. (Case No. 14-12188-MAF) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Michael and Tamara Lev (Case No. 19-41288-CJP) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Forte Enterprises, Inc., (Case No. 19-40207-EDK) where Mirick represents the Debtor and the Firm is the Trustee's Accountant; U.S. Edge, Inc. (Case No. 15-11833-FJB) where Mirick represents a creditor and the Firm is the Trustee's Accountant; LP&D, Inc. (Case No. 12-14894-FJB) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Riley Baseball Instruction, LLC (Case No. 17-41813-CJP) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Community Intervention Services, Inc. (Case No. 21-410002-EDK) where Mirick represents a creditor and the



Firm is the Trustee's Accountant; Pro Star Electric, Inc. (Case No. 19-14178-FJB) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Demo Realty Co., Inc. (Case No. 20-40159-EDK) where Mirick represents a Interested Party and the Firm is the Trustee's Accountant; Michael A. Thibault (Case No. 13-41281) where Mirick is counsel to the trustee and the Firm is the Trustee's Accountant; NESV ICE, LLC (Case No. 21-11226CJP) where Mirick represents an interested party and the Firm is financial advisor to the Plan Proponents; Robert D. Wiley (Case No. 21-40924-CJP) where Mirick is counsel to the trustee and the Firm is the Trustee's Accountant; Harbor Homes Building & Remodeling, Inc. (Case No. 22-11220-JEB) where Mirick represents a creditor and the Firm is the Trustee's Accountant; Solar Wolf Energy, Inc. (Case No. 22-40693-CJP) where Mirick is counsel to the trustee and the Firm is the Trustee's Accountant; Campisi Environmental Associates, Inc. (Case No. 22-40749-EDK) where Mirick is counsel to the trustee and the Firm is the Trustee's Accountant; NESV ICE, LLC (Case No. 21-11226-CJP) where Mirick is counsel to an Interested Party and the Firm is the Plan Proponents Financial Advisor; Outkast Electrical Contractors,

Inc. (Case No. 24-10272-JEB) where Mirick represents a creditor and the Firm is the Trustee's Accountant.

The Firm does not represent Mirick, their attorneys or their client in this case.

e) Kopelman & Paige, P.C. ("K&P") represents a creditor in this case. K&P represents various parties of interest in other unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: Atlantic Waste Systems, Inc. (Case No. 94-13785-MSH) where K&P represents a creditor and the Firm is the Trustee's Accountant. The Firm does not represent K&P, their attorneys or their client in this case.

f) The Gordon Law Firm ("GLF") represents a petitioning creditor in this case. GLF represents various parties of interest in other unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: New England Confectionery Company, Inc. (Case No. 18-11271-MSH) where GLF represents an interested party and the Firm is the Trustee's Financial Advisor and Accountant. The Firm does not represent GLF, its attorneys or its clients in this case.

g) Nathanson & Goldberg ("N&G") represents a petitioning

creditor in this case. N&G represents various parties of interest in other unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: Christian Nealon (Case No. (14-40719-CJP) where N&G represents a creditor and the Firm is the Trustee's Accountant. The Firm does not represent N&G, its attorneys or its clients in this case.

4. I hereby represent that I have agreed not to share with any persons the compensation to be paid for the accounting services rendered in this case, except with the Firm.

5. Neither I nor my Firm has received a retainer in connection with this matter.

6. I shall amend this statement immediately upon my learning that (a) any of the within representations are incorrect or (b) there is any change of circumstance relating thereto.

7. I have reviewed the provisions of MLBR 2016(a)(1) of the Local Rules of Bankruptcy Procedure for this District.

8. Notwithstanding the foregoing, I hereby represent that I and each member of my Firm are "disinterested persons" as that term is defined in 11 U.S.C. Sec. 101(14).

Signed under the pains and penalties of perjury this 26th  
day March 2024.

A handwritten signature in blue ink, appearing to read "Craig R. Jalbert", written over a horizontal line.

Craig R. Jalbert, CIRA  
Verdolino & Lowey, P.C.  
124 Washington Street  
Foxboro, MA 02035  
(508) 543-1720



**VERDOLINO & LOWEY, P.C., Certified Public Accountants**

**Professional Rates (Hourly)**

- Principals \$540.00
- Managers \$350.00 - \$450.00
- Staff \$225.00 - \$425.00
- Bookkeepers \$240.00 - \$290.00
- Clerical \$95.00

On September 1<sup>st</sup> of each year, the Firm reviews and adjusts the hourly rates of all employees. These rates will be in effect until August 31, 2024.

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS

	)	
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	)	
WESTBOROUGH SPE LLC	)	
	)	
Debtor	)	
	)	

**ORDER ALLOWING TRUSTEE'S APPLICATION TO EMPLOY  
VERDOLINO & LOWEY, P.C. AS ACCOUNTANT TO THE ESTATE**

Upon consideration of the Chapter 7 Trustee's Application to Employ VERDOLINO & LOWEY, P.C. as Accountant to the Estate, no objections having been filed, no adverse interests having been represented and sufficient reason appearing to me therefore, it is hereby

**ORDERED**, that the Chapter 7 Trustee's Application to Employ VERDOLINO & LOWEY, P.C. as Accountant to the Estate is hereby allowed. All compensation and fees will be subject to Court approval.

HONORABLE CHRISTOPHER J. PANOS  
U.S. BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT  
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	)	
WESTBOROUGH SPE LLC	)	
	)	
Debtor	)	
	)	

**CERTIFICATE OF SERVICE**

I, JONATHAN R. GOLDSMITH, ESQ., of GOLDSMITH, KATZ & ARGENIO, P.C., 1350 Main Street, Suite 1505, Springfield, Massachusetts, do hereby certify that I served a copy of the within Application to Employ Accountant upon those parties listed on the attached Exhibit "A" by electronic mail or by mailing, first class mail, postage prepaid, on this 7<sup>th</sup> day of May, 2024.

/s/ Jonathan R. Goldsmith, Esq.  
JONATHAN R. GOLDSMITH, ESQ.

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